

U**Exhibit D****COPY**

International Business Machines Corporation

3605 Highway 52 North
Rochester, MN 55901-7829

December 23, 1996

Terry A. Meador
Baker, Jester, Maxham and Meador
Symphony Towers
750 B. Street, Suite 2770
San Diego, CA 92101

Subject: IBM Docket No. RO996-172
"HELP PANEL FOR WEB PRODUCTS"

Dear Terry:

Per our telephone conversation I am sending you a copy of the invention disclosure (RO896-0263) for the above docket. It is very important that the patent application be completed by the BARDATE of February 3, 1997.

Please limit fees for professional services to \$7000.00.

Call me with comments or questions that you may have.

Thank you for your assistance in the preparation of this patent application.

Sincerely,

Owen J. Garmon, Attorney
Intellectual Property Law
Department 917, Building 006-1
(507) 253-4660

OJG/car
Enclosures

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